

# THE FACTORS WHICH INFLUENCE THE CAPACITY TO ORGANIZE FINANCIAL STATEMENT OF SKPD WITH INTERNAL CONTROL AS MODERATING VARIABLE IN BINJAI MUNICIPALITY

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**Abstract:** *The objective of the research was to analyze some factors which influenced the capacity to organize the financial statements in the Regional Government Work Unit with internal control as moderating variable in Binjai Municipality. This is an analytical survey research. The population was the financial administration officials and treasurers of expenditure, i.e. 33 regional government work units in Binjai Municipality. The data were gathered through 66 questionnaires distributed to the financial administration officials and treasurers of expenditure. The samples were taken by employing census method in which the whole population was taken as the samples for this research. The data analysis method was assisted by Smart PLS program (Structural Equation Modeling Partial Least Square/ SEM PLS). The results of the research demonstrated that quality of human resources did not have any positive influence; understanding of governmental accounting system did not have any positive influence; the use of regional financial information system had a positive influence and internal control had a positive influence on the ability in administering financial statements. Internal control as moderating variable could not moderate the influence of human resource quality on the capacity to organize financial statements; the influence of the understanding of governmental accounting system and the use of regional financial information system on the capacity to organize financial statements.*

**Keywords:** *Human Resource Quality, Understanding of Government Accounting Standard, Use of Regional Financial Information System, Internal Control, Capacity to Organize Financial Statement.*

## I. INTRODUCTION

### 1.1 Background

In the result of the evaluation on the Financial Statement in Binjai Municipality, in 2016, showed that there were 8 (eight) weaknesses in internal control and 5 (five) problems of non-compliance in Binjai Municipality according to the prevailing legal provisions. One of them was that in organizing financial statement, it was revealed that in the Accounting and Financial Information System of Binjai Municipality in 2016 there were some Regional Government Work Units (henceforth, **SKPD**) that still applied SIA (Financial Accounting System) issued by IAI (Indonesian Accountant Association) in organizing Financial Statement, while Binjai Municipality, in organizing Financial Statement, applied SAP (Government Accounting Standard). In the SKID (Regional Financial Information System) Binjai Municipality used Financial SIMDA (the Application of Regional Management Information System) by collaborating (MOU) with the third party, BPKP (Development and Finance Controller Agency). The two systems use different account chart so that the series of activities in processing the data did not reflect the system of data processing which came

from a cluster of transaction records and that the financial statement about the relationship between SKPD and PPKD has not become the complete unit (integrated). Therefore, inappropriateness existed in organizing financial statement in Binjai Municipality. (Source: LPH of Binjai, in 2017)

The reality which exists today showed that Binjai Municipality obtains the highest opinion from BPK-RI, WTP (Appropriate without Exception), even though it is intended to give opinion only and not to give confidence on the capacity of Binjai Municipality in managing its financial statement. The fact is that there is inappropriateness between Financial Statement and Government Accounting Standard in the SKPD of Binjai; therefore, the effectiveness of Internal Control System and Compliance with legal provisions at Binjai is not what has been expected because it is not in accordance with PP No. 71/2010- on Government Accounting Standard in presenting Financial Statement.

These problems are caused by

- a. In regional financial management, Binjai Municipality, in this case SKPD, does not organize the regulation properly;
- b. The heads of Accounting departments of SKPD do not understand the process of organizing financial statement;
- c. SKPD is not supervised properly by internal control managers in auditing the financial managers' performance; they audit only financial statement;
- d. In the regional financial information and financial reporting system of Binjai Municipality in 2016, not all of the finance of SIMDA is related to SKPD and PPKD so that they become an integrated unity.

Therefore, BPK RI recommends that Binjai Municipality

- a. Organize the activity of managing regional finance properly;
- b. Reconsider and reexamine the improvement of accounting guidelines and policy in fulfilling the needs for Organizing Financial Statement by providing guidance to the current accounting policy;
- c. Suggest that Internal Control managers audit the financial statement of SKPD and accomplish fostering seriously and continuously so that optimal result related to Government Accounting Policy will be achieved;
- d. Instruct and direct the heads of Accounting Departments of SKPD and PPKD to organize the Report by providing guidance to the prevailing Accounting Policy.

The problems above show that SKPDs in Binjai Municipality do not have any adequate capacity to organize their Financial Statement, and it is inversely proportional to the fact that Binjai Municipality in 2017 obtained the highest opinion or WTP from BPK-RI. This condition had encouraged the researcher to do a research at Binjai with the title, **The Factors which Influence the Capacity to Organize Financial Statement of SKPD with Internal Control as Moderating Variable in Binjai Municipality.**

## **1.2 Objectives of the Research**

The objectives of the research were

1. To analyze whether the quality of human resources had any influence on the Capacity to Organize Financial Statement of SKPD in Binjai Municipality;
2. To analyze whether Understanding Government Accounting System had any influence on the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.
3. To analyze whether the Use of Government Financial Information System had any influence on the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.

4. To analyze whether/internal Control had any influence on the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.
5. To analyze whether Internal Control could moderate the correlation between the Quality of Human Resources and the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.
6. To analyze whether Internal Control could moderate the correlation between Understanding Government Accounting System and the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.
7. To analyze whether Internal Control could moderate the correlation between the Use of Regional Financial Information System and the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.

### **1.3 Significance of the Research**

The significance expected from the research was that

1. The researcher could increase the insight and knowledge of Government Accounting System and the Organizing financial statement through measuring the capacity to organize financial statement of SKPD in presenting their financial report properly;
2. Binjai Municipality could provide input in making the policy on Increasing the Capacity to Organize Financial Statement and to evaluate Accounting Policy of Binjai Municipality which had been applied, especially in Organizing Financial Statement;
3. Academicians were expected to be able to enrich the result of this research which could be used as the reference for the next researchers.

## **II. THEORETICAL FOUNDATION**

### **2.1 Financial Statement of Regional Government**

Financial Statement is a kind of responsibility for the management of economic resources owned by an entity. Financial statement which is issued should be organized according to the prevailing accounting standard in order that it can be compared with clear entity financial statement (PP. No. 24/2005).

According to PP No. 24/2005 on Government Accounting Standard, financial statement is a structured report on financial position and any transactions done by a reporting entity. Reporting entity in a government which is a governmental unit consists of one or more accounting entities, according to legal provisions, has to present accounting report of financial statement which consists of (a) Central Government, (b) Regional Government, and (c) Organizational units in central/regional Departments.

#### **2.1.1 Capacity to Organize Regional Financial Statement**

The capacity to Organize Financial Statement in SKPD (Y) is indicated as the capacity owned by each SKPD in organizing and presenting SKPD's financial statement in Binjai Municipality according to the Government Accounting Standard as stipulated in PP No. 71/2010 as follows:

1. SKPD's financial statement which is organized and presented consists of Actual Budget Report, Balance Sheet, Operational Report, Equity Change, and Endorsement on Financial Statement;
2. The organized SKPD's Financial Statement has to be presented punctually to PPKD no later than 2 (two) months after the end of the fiscal year.
3. The organized SKPD's financial statement has to have reliable information, can be tested, can be compared, and can be understood.

### 2.1.2 Quality of Human Resources

What it means by the quality of human resources is that a person has the background in education, knowledge, experience, expertise, and skill according to the need in implementing his primary mission and position to organize financial statement. Quality of human resources is measured by the background in economic education, especially in financial accounting which is in accordance with his position as a PPK SKPD, having knowledge and experience in the financial field in accounting, having expertise and skill in using Regional Financial Information system, having knowledge of legal provisions in Regional Financial Accounting, especially SAP, and having followed education and training in accounting and financial management, especially about SAP.

### 2.1.1 Understanding Government Accounting Standard

It is about understanding the principles of accounting which is applied in organizing and presenting Government Financial Statement. Understanding SAP in this research was measured by using 3 (three) indicators which were developed from PP No. 71/2010. They were 1) Financial Statement which was organized according to SAP, 2) Capacity to distinguish the components of SKPD's financial statement, 3) Understanding regulations on accrual-based financial statement. The variable of understanding SAP was developed according to PP No. 71/2010.

### 2.1.1 The Use of SIAKD (Regional Financial Information System)

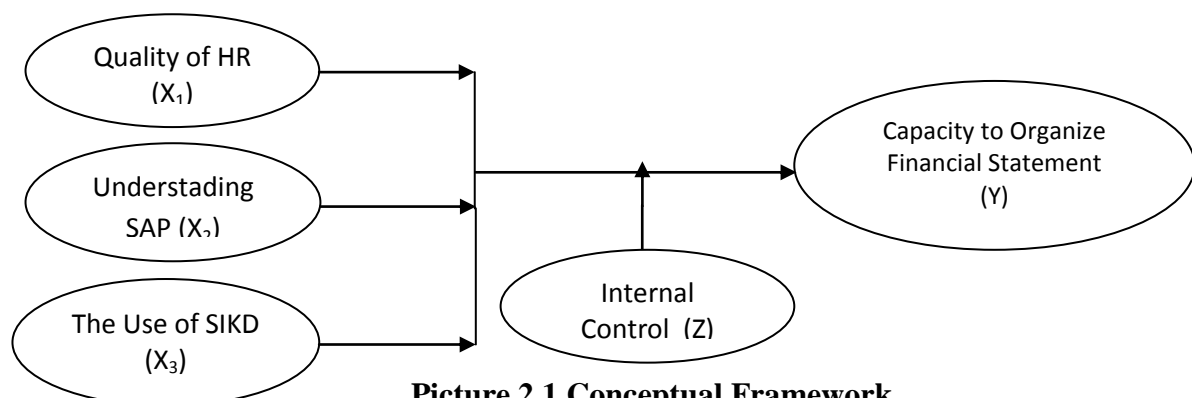
Capacity to use financial SIMDA application issued by BPKP is intended to make easier the organization of SKPD's financial statement. The use of Regional Financial Information System is measured with the indicators of the levels of speed, security, cost efficiency, outcome quality, and amenities.

### 2.1.2 Internal Control

It is the control done by the urban inspectorate in quality assurance of financial statement through the process of the activities of review, evaluation, observation, and other supervisions on the organization of organizational tasks and functions in order to give adequate confidence that the activities have been accomplished according to the effective and efficient criteria. Indicators of measuring this variable are review, observation, fostering, and supervision on the system or procedure of SKPD's accounting, coordination on transaction and important events, punctual and accurate notation of transactions and events (form, documents, and valid notation).

## II. COINCEPTUAL FRAMEWORK

### 2.1. Research Conceptual Framework



Picture 2.1 Conceptual Framework

### **3.2 Hypothesis**

Based on the research background, theoretical foundation, and conceptual framework, the hypotheses of this research were as follows:

1. The quality of human resources had positive influence on the capacity to organize financial statement of SKPD in Binjai Municipality;
2. Understanding Government Accounting Standard had positive influence on the capacity to organize financial statement of SKPD in Binjai Municipality;
3. The use of Regional Financial Information system had positive influence on the capacity to organize financial statement of SKPD in Binjai Municipality;
4. Internal Control had positive influence on the capacity to organize financial statement of SKPD in Binjai Municipality;
5. Internal Control could moderate the correlation between the quality of human resources and the Capacity to Organize Financial Statement of SKPD in Binjai Municipality;
6. Internal Control could moderate the correlation between Understanding Government Accounting Standard and the Capacity to Organize Financial Statement of SKPD in Binjai Municipality;
7. Internal Control could moderate the correlation between the Use Regional Financial Information System and the Capacity to Organize Financial Statement of SKPD in Binjai Municipality.

## **III. METHODOLOGY**

### **3.1 Types of Research**

Based on the method, the type of this research was an analytic survey which was aimed to do an analysis, while the type of data was quantitative data. Analytic survey was commonly used to solve the problems of organizational behavior, including the formula of the policy of human resources (Noor, 2011). An analytic survey method was intended to draw conclusion and to interpret the data or hypothetical test based on inferential statistics (Soehartono, 2000).

### **3.2 Research Population and Samples**

The population in this research was the Head of Financial Sub-Department as the official of the Financial Administration in the SKPD and the Treasurers of Expenditure with the total of 33 SKPDs in which each SKPD was given 2 (two) questionnaires. They would be filled out by the Head of Financial Sub-Department as the official of the Financial Administration or the personnel of SKPD as the organizers of Financial Statement and as the personnel who carried out accounting system in each SKPD. It was also filled out by the Treasurers of Expenditure as the persons who were responsible for the implementation of financial management at SKPD in Binjai Municipality. There were 66 respondents all together. This research used primary data which came from questionnaires filled out by the Head of Financial Sub-Department and the Treasurers of Expenditure in Binjai Municipality. The samples were taken by using census method so that the whole population was used as the samples.

## **IV. ANALYSIS RESULT AND RESEARCH RESULT DISCUSSION**

### **4.1. Measuring Model (Outer Model)**

Measuring Model was used to test constructive validity and instrument reliability (Abdillah and Jogiyanto, 2015). Constructive validity testing consisted of convergent validity

and discriminant validity methods, while constructive reliability testing consisted of composite reliability (Abdillah and Jogiyanto, 2015).

#### 4.1.1. Convergent Validity

A valid indicator is declared to be valid when the value of *average variance extracted* (AVE) is more than 0.50 compared to the destined construct. The value of AVE resulted from *Algorithm* program *SmartPLS* is presented in the following table:

**Table 4.1 Value of Average Variance Extracted (AVE)**

Variable	Average Variance Extracted (AVE)	Notes
Human Resources Quality (X <sub>1</sub> )	0.726	Valid
Understanding of SAP (X <sub>2</sub> )	0.782	Valid
The Use of SIAKD (X <sub>3</sub> )	0.741	Valid
Internal Supervision (Z)	0.797	Valid
Capacity to Org. Financial Statement (Y)	0.708	Valid
Internal Supervision * HR Quality	0.613	Valid
Internal Supervision * Understanding of SAP	0.663	Valid
Internal Supervision * Use of SIKD	0.738	Valid

#### 4.1.2. Discriminant Validity

When the squared AVE value of each construct was higher than the correlational value among constructs in the model; thus, it can be said that the value of the discriminant validity was good (Fornell and Larcker, 1981 in Ghazali and Latan, 2015). The squared AVE value of the results of *Algorithm* program *SmartPLS* is illustrated in the following table:

**Table 4.2 Squared AVE Value**

	LK	PI	PI*SAP	PI*SDM	PI*SIKD	SAP	SDM	SIKD
<b>LK</b>	<b>0.841</b>							
<b>PI</b>	0.811	<b>0.893</b>						
<b>PI*SAP</b>	-0.398	-0.400	<b>0.814</b>					
<b>PI*SDM</b>	-0.539	-0.464	0.604	<b>0.783</b>				
<b>PI*SIKD</b>	-0.440	-0.282	0.504	0.364	<b>0.859</b>			
<b>SAP</b>	0.689	0.715	-0.205	-0.246	-0.226	<b>0.884</b>		
<b>SDM</b>	0.627	0.605	-0.255	-0.297	-0.220	0.657	<b>0.852</b>	
<b>SIKD</b>	0.672	0.596	-0.302	-0.287	-0.466	0.493	0.375	<b>0.861</b>

Notes: LK= Financial Statement, PI= Internal Supervision, SAP=Govt.Acc.System, SDM= Human Resources

#### 4.1.3. Composite Reliability

Ghozali and Latan (2015) stated that a latent variable has high reliability when the value of its *composite reliability* is more than 0.60. The value of the *composite reliability* resulted from the *Algorithm* program *SmartPLS* is demonstrated in the following table:

**Table 4.3 The Value of Composite Reliability**

Variable	Composite Reliability	Notes
<b>LK</b>	0.969	Reliable
<b>PI</b>	0.940	Reliable
<b>PI*SAP</b>	0.969	Reliable
<b>PI*SDM</b>	0.969	Reliable
<b>PI*SIKD</b>	0.971	Reliable
<b>SAP</b>	0.935	Reliable
<b>SDM</b>	0.929	Reliable
<b>SIKD</b>	0.895	Reliable

## 4.2. Structural Model (Inner Model)

### 4.2.1. R-square (R<sup>2</sup>)

The higher the value of R<sup>2</sup> is, the better the predicting model proposed in this research will be. Strong model was demonstrated at the value of 0.67, moderate model was

demonstrated at the value of 0.33 and weak model was demonstrated at the value of 0.19 (Chin, 1998 in Ghazali and Latan, 2015). The value of  $R^2$  was used to describe the influence of the latent variables (independent) on the other latent variable (dependent) or how much the influence was. The value of R-square resulted from *Algorithm* program *SmartPLS* is presented in the following table:

**Table 4.4 The Value of R-Square**

Variable	R-Square
Users' Satisfaction without Moderating Influence	0.747
Users' Satisfaction with Moderating Influence	0.792

#### 4.2.2 Hypothesis Testing

The hypothesis was tested by using the significance level of 5% and the confidence level of 95%. A hypothesis must demonstrate t-statistics  $> 1.96$  to be accepted. Table 6 presents the results of *pathcoefficients* and t-statistics.

**Table 4.5. The Value of PathCoefficients and T Statistics**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Notes
K_SDM -> KP	0.146	0.114	0.102	1.435	0.152	Hypothesis is objected
P_SAP -> KP	0.143	0.184	0.112	1.282	0.200	Hypothesis is objected
P_SIKD -> KP	0.221	0.244	0.100	2.223	0.027	Hypothesis is accepted
PI*KP	0.382	0.357	0.123	3.107	0.002	Hypothesis is accepted
PI*K_SDM -> KP	-0.365	-0.309	0.203	1.796	0.073	Hypothesis is objected
PI*P_SAP -> KP	0.116	0.050	0.178	0.652	0.515	Hypothesis is objected
PI*P_SIKD*-> KP	-0.157	-0.135	0.126	1.244	0.214	Hypothesis is objected

#### 4.3 Definition of Operational and Measuring Variables

The research used three independent variables (the Quality of Human Resources, Understanding Government Accounting System, and the Use of Financial Accounting Information System), one moderating variable (Internal Control), and one dependent variable (Capacity to Organize Financial Statement of Regional Government).

The variables use questionnaires which consisted of 33 questions and measured by using Likert 1-5 scale for each answer:

- 1) Score 1 = Completely Agree (CA)
- 2) Score 2 = Agree (A)
- 3) Score 3 = Somewhat Agree (SA)
- 4) Score 4 = Disagree (D)
- 5) Score 5 = Completely Disagree (CD)

#### 4.4 Research Location and Time

This research was conducted at 33 SKPDs in Binjai Municipality from August 1, 2017 until January 31, 2018.

#### 4.5 Technique of Gathering Data

The technique of gathering data and information through distributing questionnaires and interviews was aimed to obtain the data on the variables analyzed in this research.

#### 4.6 Method of Analyzing the Data

The data were analyzed by using Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM). It is an alternative approach which shifts from covariant-based SEM approach to variant-based SEM approach (Ghozali dan Latan, 2015).

#### **4.6.1 Outer Model**

Evaluation on outer model was the correlated evaluation between construct and its indicators done by examining the validity and reliability of the indicators of establishing latent variables by using Confirmatory Factor Analysis (CFA).

#### **4.6.2 Inner Model**

Examining inner model or structural model was done to find out the correlation among the constructs or latent variables, viewed from R-square value of the research model. Hypothetical test used significance level of 5% and confidence level of 95%. T-statistics had to be  $> 1.96$  in order that a hypothesis could be accepted.

### **V. RESEARCH RESULTS AND DISCUSSION**

#### **5.1. Discussion on the Research Result**

##### **5.1.1. The Influence of the Quality of Human Resources on the Capacity to organize the Final Statement of SKPD in Binjai Municipality.**

The results of the testing demonstrated that the quality of human resources did not have positive influence on the capacity to organize the financial statement of SKPD in Binjai Municipality, that 48.5% of the financial managers did not have sufficient experience because their service periods were less than five years, which indicated a far difference between the theory proposed and the reality in Binjai Municipality so that the quality of the human resources did not have any influence on the capacity to organize the financial statements of SKPD in Binjai Municipality.

##### **5.1.2. The Influence of the Understanding about Governmental Accounting Standard on the Capacity to Organize the Financial Statements of Binjai Municipality.**

The results of the testing showed that the understanding of governmental accounting system did not have any positive influence on the capacity to organize the financial statement of SKPD in Binjai Municipality; there was a fact that there were only 7 out of 66 respondents taking part in courses/training/ coaching about Financial Statement Organization; only few people participated in the training about accounting. Although the weakness is overcome by sending the staffs to trainings about accounting and regional financial management, it cannot maximize the capacity of the human resources to understand the standard of governmental accounting.

##### **5.1.3. The Influence of SIKD (Regional Financial Information System) Use on the Capacity to Organize Financial Statement in Binjai Municipality.**

The research results showed that the use of SIKD had positive influence on the capacity to organize financial statement of the SKPD in Binjai Municipality. As to the use of SIKD, it was discovered that the officials who organized the finance of SKPD in Binjai Municipality has really used SIKD maximally consisted of those who had high education; almost 75% were Diploma 3, Undergraduate and Masters graduates while the remaining were Senior High School graduates. Therefore, good educational background would facilitate the financial managers to operate computers and learn the application of SIMDA; an information system for regional financial management in Binjai Municipality. This is in line with the Governmental Regulation No. 56/2005 on SIKD stating that to follow up the development process which is in line with the principle of Good Governance, the Regional Government is obliged to develop and use information technology to improve their capacity



to organize regional financial statement and to disseminate Information of the Regional Governmental Finance to public services.

#### **5.1.4. The Influence of Internal Supervision on the Capacity to Organize the Financial Statement of Binjai Municipality.**

The results presented that the internal supervision had positive influence on the capacity to organize financial statement in Binjai Municipality. This is in line with the the function of internal supervision to convince (1) the reliability of financial statement, (2) obedience to the laws and regulations, (3) the operational effectiveness and efficiency, which is in accordance with the theory proposed by Sukmana and Anggarsari (2009) who states that the essence of supervision is to early prevent any deviation, extravagance, manipulation, mistakes, obstacles and failure in order to achieve target and to perform the organizational duties.

#### **5.1.5. Internal Supervision in Moderating the Correlation between Human Resources Quality and Capacity to Organize Financial Statement**

The testing results demonstrated that human resources quality could not moderate the correlation between human resources quality and the capacity to organize financial statement. This fact was resulted from the limitation of the Internal Supervisor's role to improve the capacity to organize financial statement; they acted only as auditors of the financial statement of SKPD and did not audit the performance of the staffs in SKPD, particularly the financial statement organizers.

#### **5.1.6. Internal Supervision in Moderating the Correlation between the Understanding of Governmental Accounting Standard and the Capacity to Organize Financial Statement**

The testing result demonstrated that Internal Supervision could not moderate the correlation between understanding of SAP (Governmental Accounting System) and the capacity to organize financial statement. According to the characteristics of respondents' answers based on their education background, Masters Degree, Undergraduate Degree, and Diploma Degree; the higher the education level was, the higher the possibility to receive higher salary. This will give better results if staffs' performances are audited, so that educational qualification is taken into consideration to give compensation such as performance allowance from Binjai Municipality.

#### **5.1.7. Internal Supervision in moderating the correlation between the use of SKID and the capacity to organize financial statement**

The results of the testing demonstrated that Internal Supervision could not moderate the correlation between the use of SKID and the capacity to organize financial statement as the dependent variable. SKPD has used the application of SIMDA (Regional Management Information System) of finance in line with the Regulations of Binjai Mayor on Accounting Policy which has not regulated the integrating system between SIA and SIMDA in a renewal of accounting system so that all financial processes performed shall be integrated in the regional management information system, from budgeting, implementation, administration until responsibility charging. The obstacle encountered in every financial process by the financial officials is that the internet connectivity in BPKAD (Regional Asset and Financial Management Agency) as the PPKD of Binjai Municipality.

### **5.2. Conclusion and Suggestion**

Based on the research results and the discussion in Chapter V, it can be concluded that:

1. The quality of human resources did not have any positive influence on the capacity to organize financial statements of SKPD in Binjai Municipality.

2. The understanding of Governmental Accounting Standard did not have any positive influence on the capacity to organize financial statements of SKPD in Binjai Municipality.
3. The Use of Regional Financial Accounting System had positive influence on the capacity to organize financial statements of SKPD in Binjai Municipality.
4. Internal Supervision had positive influence on the capacity to organize financial statements of SKPD in Binjai Municipality.
5. Internal Supervision could not moderate the correlation between the quality of human resources and the capacity to organize the financial statement of the SKPD in Binjai Municipality.
6. Internal Supervision could not moderate the correlation between the use of SAP and the capacity to organize the financial statement of the SKPD in Binjai Municipality.
7. Internal Supervision could not moderate the correlation between the use of SIKD and the capacity to organize the financial statement of the SKPD in Binjai Municipality.

### 5.3. Suggestions

Due to the limitation of the research, the researcher hope that it will be useful as an input. The researcher proposes some suggestions as follows:

1. Future researcher is hoped to not only implement survey method through questionnaires, but also interview method in order to collect additional information which is more objective.
2. Future researcher can take into consideration other variables such as work motivation, compensation and regulation.
3. It is suggested that Binjai Municipality, in the efforts to improve the capacity to organize financial statement, need to allocate their employees in accordance with their education and main duties and official functions. It is also suggested to prepare accountable human resources by providing course/training/couching to improve the understanding about governmental accounting standard to the financial managers in SKPD and to renew the regulations on the guidelines stipulating the Accounting Policy to improve the Use of Regional Financial Information System either its hardware, software, or internet network as well as other computer-based support so that the capacity to rganize financial statement can be improved.

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